To: Auditors of the following counties:
Adams County  Allen County  Bartholomew County
Benton County  Blackford County  Boone County
Brown County  Carroll County  Cass County
Clark County  Clay County  Clinton County
Crawford County  Daviess County  Dearborn County
Decatur County  DeKalb County  Delaware County
Dubois County  Elkhart County  Fayette County
Floyd County  Fountain County  Franklin County
Fulton County  Gibson County  Grant County
Greene County  Hamilton County  Hancock County
Harrison County  Hendricks County  Henry County
Howard County  Huntington County  Jackson County
Jasper County  Jay County  Jefferson County
Jennings County  Johnson County  Knox County
Kosciusko County  LaGrange County  Lake County
LaPorte County  Lawrence County  Madison County
Marion County  Marshall County  Martin County
Miami County  Monroe County  Montgomery County
Morgan County  Newton County  Noble County
Ohio County  Orange County  Owen County
Parke County  Perry County  Pike County
Porter County  Posey County  Pulaski County
Putnam County  Randolph County  Ripley County
Rush County  St. Joseph County  Scott County
Shelby County  Spencer County  Starke County
Steuben County  Sullivan County  Switzerland County
Tippecanoe County  Tipton County  Union County
Vanderburgh County  Vigo County  Wabash County
Warren County  Warrick County  Washington County
Wayne County  Wells County  White County
Whitley County

From: Brian E. Bailey
Budget Director

Date: April 22, 2016

Subject: One-time Special Distribution per SEA 67

On Thursday April 21, 2016 the State processed supplemental distributions to each county having a positive balance in the county’s trust account as of December 31, 2014. This distribution will be deposited in the county’s designated bank account on Monday, April 25, 2016. This distribution is made pursuant IC 6-3.6-9-17.
This distribution must be allocated and distributed before June 1, 2016 to taxing units as designated by the distribution amounts found on the Department of Local Government’s (DLGF’s) web site: http://in.gov/dlgf/9517.htm. A copy of each county’s total distribution is also included as an attachment with this memo.

At least 75% of the money allocated and distributed to a county’s, city’s, or town’s fiscal body must be used exclusively for infrastructure as specified in I.C. 6-3.6-9-17(h)(1)(A), or deposited into the county’s, city’s, or town’s rainy day fund established under IC 36-1-8-5.1. The remaining part of the one-time supplemental distribution may be used by the county, city, or town for any of the purposes of the county, city, or town. The amount received by a taxing unit that is not a county, city, or town shall be deposited in the taxing unit’s rainy day fund established under IC 36-1-8-5.1. Per the Indiana State Board of Accounts, fund number 7315, titled LOIT 2016 Special Distribution, should be created to receive these funds. The Indiana State Board of Accounts is providing a separate memo on accounting for this supplemental distribution.

Please provide the above instructions to the taxing units receiving this distribution.

cc: Suzanne Crouch, Auditor of State
    Senator Brandt Hershman, Chairman, Senate Tax & Fiscal
    Senator Luke Kenley, Chairman, Senate Appropriations
    Representative Tim Brown, Chairman, House Ways & Means